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I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:

Date: December 5, 2007

Name: Tadashi Horie (Reg. No. 40,437)

Signature: 

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Appln. of: Mitsuhiro TOMINAGA

Appln. No.: 10/792,343

Filed: March 3, 2004

For: TRANSFER TOOL

Attorney Docket No: 12401/3

Examiner: Osele, Mark A.

Art Unit: 1733

Confirmation No. 4542

**RESPONSE TO NON-FINAL OFFICE ACTION**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response the Office Action dated July 11, 2007, please enter the following amendment and consider the following remarks:

Amendments to the claims begin on page 2 of this communication.

Remarks begin on page 5 of this communication.